

1999

**Exemption Application Booklet** 

Members of the Franchise Tax Board
Kathleen Connell, Chair
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## This booklet contains two copies of:

FTB 3500, Exemption Application, Page 7 and Page 13
Use form FTB 3500 to apply for exemption from California income or franchise taxes.



## **Instructions for Form FTB 3500**

## **Exemption Application**

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 1998, and to the California Revenue and Taxation Code (R&TC).

## What's New

For income years beginning on or after 1/1/1999, credit unions licensed by the California Department of Financial Institutions may apply for exemption.

Corporations that incorporate on or after 1/1/2000 are no longer required to prepay tax to the Secretary of State, therefore delayed incorporation and delayed qualification rules no longer apply. See General Information B, When, What, and Where to File, for instructions.

## **General Information**

Private Mailbox (PMB) Numbers —If you lease a mailbox from a private business rather than from the United States Postal Service, enter your PMB number in the "PMB no." field

An organization that incorporates as a nonprofit organization is not automatically exempt from tax. The organization must apply separately for tax-exempt status.

Because California and federal laws are generally the same in this area, it is recommended that you obtain federal exemption application forms and draft articles for both the state and federal applications at the same time. In some cases, California may require that the organization obtain a federal determination of its tax-exempt status prior to issuing a state exemption determination letter.

If you have already obtained a federal exemption, furnish a copy of the federal determination letter with this application.

The fact that an organization is exempt from federal income tax does not automatically exempt it from California tax. It must apply separately for exemption from California tax.

Be sure to complete and sign form FTB 3500 and provide all required attachments, otherwise additional correspondence will be necessary in order to complete the review of your application. This will delay processing and may delay the determination of exempt status or result in denial of the application. See the Procedural Checklist on Page 19 for more information.

**Unincorporated Associations or Trusts** – Follow the instructions under General Information B, When, What, and Where to File.

## **Trusts**

Trusts must furnish a copy of the federal determination letter before state exemption will be granted. If the trust has not applied for a federal exemption, it should do so. Attach a statement to form FTB 3500 stating when the federal application was submitted.

Trusts organized and operated for purposes described in R&TC Section 23701d are

treated as nonprofit organizations for exemption purposes.

Political Organizations – A political organization meeting the requirements of R&TC Section 23701r is not required to file form FTB 3500 with the Franchise Tax Board (FTB). However, it must obtain a letter from the FTB certifying exemption if it wants to incorporate and avoid the annual payment of the minimum franchise tax. For further information about political organizations, get FTB Pub. 1075, Exempt Organizations —Guide for Political Organizations.

To obtain a letter certifying exemption, the political organization must submit a written request to the FTB's Exempt Organizations Section. This request must include a description of the political organization's activities. Mail the request to:

EXEMPT ORGANIZATIONS SECTION FRANCHISE TAX BOARD PO BOX 1286 RANCHO CORDOVA CA 95741-1286

Education IRAs –Effective for income years beginning January 1, 1998, or later, Individual Retirement Accounts (IRAs) established in accordance with R&TC Section 23712 to fund higher education costs are exempt from taxation. People establishing eduction IRAs are not required to file form FTB 3500. However, if unrelated business income in excess of \$1,000 is received, Form 109, California Exempt Organization Business Income Tax Return, must be filed.

## **A Purpose**

All corporations and unincorporated associations, even if organized on a nonprofit basis, are subject to California corporation franchise or income tax.

To be exempt from tax, an organization must file form FTB 3500 and be granted exempt status by the FTB.

**Note:** An unincorporated association that has exempt status must reapply for exemption if it incorporates.

# B When, What, and Where to File

To allow adequate time for processing, submit the application at least 90 calendar days before exemption is needed.

The exemption package you submit must include:

- A completed form FTB 3500, with an original signature of an authorized individual, such as:
  - · An elected officer;
  - A director;
  - An authorized representative; or
  - A trustee (if your organization is a trust).

- Application fee of \$25. Make the check or money order payable to the Franchise Tax Board.
- 3. The information and documents requested on Side 2, item 7a through item 7i.
- The information and documents required by Side 2, item 8 through Side 5, item 25d, related to the R&TC section under which exemption is being sought.

Mail the exemption package to:
EXEMPT ORGANIZATIONS SECTION
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-4041

If the articles of incorporation need to be amended to meet the requirements for exemption, or if additional information is required, the FTB will contact the officer or representative designated on form FTB 3500.

If the organization qualifies for exemption, the FTB will mail a state exemption determination letter to the organization.

**Note:** Failure to furnish ALL required information may delay the determination of exempt status or result in the denial of the application.

## C Comparable State and Federal Code Sections

To qualify for exemption, an organization must be organized and operated for purposes described in one of the following R&TC Sections:

R&TC	IRC	Purpose
23701a	501(c)(5)	Labor, agricultural, or
		horticultural
		organizations
23701b	501(c)(8)	Fraternal beneficiary societies
23701c	501(c)(13)	Cemeteries,
	( )( )	crematoriums
23701d	501(c)(3)	Religious, charitable,
		scientific, literary, or
		educational
00704	504()(0)	organizations
23701e	501(c)(6)	Business leagues, chambers of
		0.10.11.00.0
23701f	501(c)(4)	commerce, etc. Civic leagues or social
207011	301(0)(4)	welfare and local
		assoc. of employees
23701g	501(c)(7)	Social and recreational
	( ) ( )	organizations
23701h	501(c)(2)	Title holding corporation
23701i	501(c)(9)	Voluntary employees'
		beneficiary organizations
23701j	501(c)(11)	Teachers' retirement
23701k	501(d)	funds Apostolic organizations
23701k	501(u) 501(c)(10)	Fraternal societies
237011 23701n	501(c)(10)	Supplemental unemploy-
20.0111	331(3)(17)	ment compensation trusts
23701r	527	Political organizations
23701t	528	Homeowners' assoc.

23701u	None	Public facility financial
23701v	None	corporations
		Mobile home park assoc.
23701w	501(c)(19)	War veteran's
		organizations
23701x	501(c)(25)	Title holding organizations
23701y	501(c)(14)	Credit unions
23701z	501(n)	Self-insurance pools for
		charitable organizations

## Incorporating in California

If the organization is already incorporated. follow the instructions in General Information B, When, What, and Where to File. If the organization is not incorporated, the organization must first incorporate, then follow the instructions in General Information B, When, What, and Where to File.

## To Incorporate:

- a. Mail the items listed below directly to: LEGAL REVIEW OFFICE OF THE SECRETARY OF STATE 1500 11TH STREET SACRAMENTO CA 95814-2974 (916) 657-5448
  - The original plus four copies of the articles of incorporation; and
  - A check payable to the Office of the Secretary of State for the SOS fees for filing the articles of incorpora-

## Do not send form FTB 3500 to the Office of the Secretary of State.

b. If the proposed articles satisfy the requirements of the California Corporations Code, the SOS will file the original articles of incorporation, endorse any remaining copies, and return the endorsed copies to the organization.

After you receive the endorsed articles of incorporation, mail one copy of the endorsed articles along with the items listed under General Information B to the address also shown there.

If the proposed articles do not satisfy the requirements of the California Corporations Code, the SOS will notify you of the failure and advise how to remedy it.

**Note:** The articles of incorporation must not only meet the requirements of the California Corporations Code, they must also meet the requirements of the R&TC. Therefore, it may be necessary to revise and/or amend the articles to meet the requirements of both the California Corporations Code and the R&TC. Sample articles that meet the requirements of both laws are shown on page 5.

## Qualifying in California

If the organization is incorporated in another state or country, it is considered to be a "foreign corporation."

However, the organization may qualify to do business in California by complying with the requirements of the California Corporations Code which is administered by the SOS.

If the organization has already qualified through the SOS, follow the instructions under General Information B. If the organization has not yet qualified, it must first qualify to do business in California and then follow the instructions under General Information B.

## To qualify to do business in California

- a. Follow the instructions for incorporating (General Information D. Incorporating in California, and submit the following documents, in lieu of the articles of incorporation, to the SOS:
  - A certificate of good standing from the state or country having custody of the original articles; and
  - A completed Statement and Designation by Foreign Corporation (available on request from the SOS).
- b. If the SOS is satisfied that the organization meets the requirements of the California Corporations Code, the SOS will file the original Statement and Designation by Foreign Corporation, endorse any extra copies, and issue a Certificate of Qualification to the organization.
- c. After you receive the endorsed copy of the Statement and Designation by Foreign Corporation, mail the following additional items along with the items listed under General Information B to the listed address:
  - A copy of the endorsed Statement and Designation by Foreign Corporation:
  - A copy of the federal exemption determination letter; and
  - Copies of the federal information returns for the last three years of operation. This will satisfy the financial data requirements.

## **Group Exemption Application**

A parent organization desiring group exemption for its California unincorporated subordinates must first establish its own exempt status. Then it must file a separate form FTB 3500 for a group exemption with:

- A cover letter stating that the subordinates are affiliated and are subject to the parent's general supervision and control;
- A sample copy of a uniform charter;
- An affirmation that the subordinates are operating in accordance with their stated purposes:
- A statement that the subordinates have furnished written authorization to be included with the group exemption application; and
- A list of California subordinates, their organization numbers (if any), and current addresses.

## **G** Group Filing Application

A parent organization seeking permission to file a group return on behalf of its subordinates must first establish its own exemption. Then it must file a separate form FTB 3500 for group filing by:

- 1. Completing Side 1 of form FTB 3500, Exemption Application, and writing "Group Filing" in red in the top margin of the form: and
- 2. Attaching a list of subordinate organizations included in the group filing. For each organization include:
  - The federal employer identification number (FEIN);
  - The California corporation number (or number assigned by the Franchise Tax Board), if available:
  - The accounting period used;
  - A statement whether the organization receives unrelated business income (if so, include the gross amount); and
  - A statement whether the organization is subject to the general supervision and control of the parent organization.

Note: If a group exemption letter has not been issued for the unincorporated subordinates, the parent must secure a group exemption letter on their behalf before applying for authorization to file a group return.

## **Retroactive Exempt Status**

The FTB may grant exempt status retroactively for periods in which the organization substantiates that it was organized and operated for exempt purposes.

## **Sample Articles and** Instructions

The sample articles of incorporation on page 5 are structured to meet the SOS requirements for incorporating and the requirements necessary for exemption. Generally, organizations incorporating as nonprofit must do so under one of the three sections of the California Corporations Code (Sections 5110, 7110, and 9110).

Exception: Organizations seeking exemption under R&TC Section 23701h or Section 23701x that have members must incorporate under the for profit provisions of the California Corporations Code. (See California Corporations Code, Section 202.) Also, the articles of incorporation must contain a statement that the activities will be limited to those permitted under whichever section of the R&TC the exemption is being sought. If the organization does not have any members. it may incorporate as a mutual benefit corporation.

If an unincorporated association is being incorporated, an article (like the following) must be added: "The name of the existing unincorporated association now being incorporated by the filing of the articles is (state name of your association)." Attach an affidavit of subscribing persons to the

articles. See California Corporations Code Sections 5121, 7121, and 9121.

The details of the internal operations of the organization should be covered in the bylaws.

# Organizations applying for exemption described in R&TC Section 23701d

- Exclusively religious organizations described in R&TC Section 23701d should structure their articles after Sample Articles A.
- b. Organizations described in R&TC Section 23701d, other than exclusively religious organizations, should structure their articles after Sample Articles B.

Article III – Complete the sentence by describing the specific and primary purpose of the organization. Limit it to those activities permitted by the R&TC section under which the exemption is desired.

**Article V** – Complete the blank spaces provided in Sample Articles B to describe the specific and primary purposes permitted by the applicable R&TC section (i.e., charitable, educational, scientific, etc.).

**Articles VII and VIII** – Do not alter the language in Article VII and VIII of Sample Articles A.

Fill in the two blank spaces provided in Sample Articles B with the organization's purpose and the type of organization to which its assets will be distributed upon dissolution.

Organizations wishing to distribute their assets to a specific organization must provide for an alternate distributee. This is needed in case the specific organization is not in existence or is not exempt under IRC Section 501(c)(3) at the time of distribution. The exception to this rule is where the assets are to be distributed to federal, state, county, or city government for public purposes.

Where designation of a specific distributee is desired and the welfare exemption from property taxation will be claimed, you may use this sample dissolution clause to replace Article VIII:

"Upon the dissolution or winding up of this corporation, its assets remaining after the payment of, or provision for the payment of, all debts and liabilities of this corporation, shall be distributed to XYZ corporation if it is then in existence and organized and operated exclusively for charitable and/or religious purposes and exempt under IRC Section 501(c)(3), but if not then in existence or so organized and operated or exempt, to another organization which is organized and operated exclusively for charitable and/or religious purposes and which has established its taxexempt status under IRC Section 501(c)(3)."

2. Organizations applying for exemption described in R&TC Section 23701f (IRC Section 501(c)(4)) that are exclusively for the promotion of social welfare should structure their articles after Sample Articles B with these substitutions:

Article V: -fill in blank space with -change 501(c)(3) to	Social Welfare 501(c)(4)
Article VI:	Omit
Articles VII and VIII: -fill in blank spaces with -change 501(c)(3) to	Social Welfare 501(c)(4)

**Article VII** – R&TC Section 23701f contains a requirement that the assets of the organizations be dedicated to exempt purposes.

The sample dissolution clause for Article VIII under the section "Organizations Described in R&TC Section 23701d" may be used for this purpose, but should be limited to "charitable" or "social welfare" as shown in the substitutions table above.

- 3. Organizations applying for exemption described in R&TC Section 23701h, that have members, do not use any of the Sample Articles. Instead, use articles that provide for the issuance of stock. Include the following statement: "The activities of this corporation will be limited to those permitted under R&TC Section 23701h."
- 4. Organizations applying for exemption described in R&TC Section 23701u, public facility financing corporations, use Sample Articles B with these substitutions:

Article V:	
-change 501(c)(3) to	501(c)(4)
Article VI:	Omit
Articles VII and VIII: -fill in blank spaces with -change 501(c)(3) to	Public R&TC Section 23701d, 23701f, or 23701u or IRC Section 501(c)(3) or 501(c)(4)

- 5. Organizations applying for exemption described in R&TC Section 23701x, that have members, do not use any of the Sample Articles. Instead, use articles that provide for the issuance of stock. Include the following statement: "The activities of this corporation will be limited to those permitted under R&TC Section 23701x."
- Organizations applying for exemption under R&TC Sections other than 23701d, 23701f, or 23701u should structure their articles after Sample Articles C.

**Note:** These articles may be used by an organization applying for exemption under R&TC Section 23701h or 23701x **only** if the organization does not have any members.

Article III – Enter in the blank space the specific and primary purpose of the organization. Limit it to those activities permitted by the R&TC section under which the exemption is desired.

**Note:** Generally, these articles are not required to have a clause dedicating assets to charitable purposes. However, any organization may elect to distribute its

assets to charitable organizations upon dissolution without restricting the assets to such use during the organization's existence.

## **Exceptions:**

- Veterans' organizations are entitled to the welfare (property tax) exemption but must dedicate their assets to "charitable" purposes.
  - See Sample Articles B, Articles VII, and VIII.
- Organizations applying for exemption under R&TC Section 23701g as social or recreation clubs must be operated for the enjoyment of members and supported primarily by dues, fees, and assessments paid by members.

Any income from nonmember sources may be taxable as unrelated business income and, if it is substantial, the club may lose its exempt status.

A social club may have a fund raising event for a charitable organization and pay over the net proceeds to the charity without losing its exempt status. Social clubs contemplating fund raising drives should include this clause:

"If this organization holds any event(s) to which the general public are invited to observe or participate in for a fee, the income from the general public, less a proportional share of the expenses which will not benefit members, will be paid over to an organization, which is exempt from income tax under IRC Section 501(c)(3), on an annual basis."

- 7. Unincorporated association creating document An unincorporated association must have a creating document that meets certain minimum requirements. The document must contain:
  - The name of the organization;
  - The specific and primary purpose of the organization; and
  - A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit from the organization.

The sample unincorporated association creating documents on page 6 are structured to meet these requirements.

The sample to be used depends upon the R&TC Section under which exemption is being sought. If exemption is being sought under R&TC Section:

- 23701d, use Sample D;
- 23701f, use Sample E; or
- Any other section, use Sample F.

To be used by exclusively religious or under R&TC Section 23701d. See Gel	ganizations seeking exemption neral Information I, 1.	The name and address in the State initial agent for service of process is:	
ARTICLES OF INCO (CORPORATIC		Sample Articles B (continued)	•
The name of this corporation is		V This corporation is organized and ope	erated exclusively for
This corporation is a religious corpor private gain of any person. It is organ Corporation Law exclusively for religi	ized under the Nonprofit Religious	purposes within the meaning of IRC S VI No substantial part of the activities of	
The specific purpose of this corporati	on is to	carrying on propaganda, or otherwis tion, and the corporation shall not par campaign (including the publishing or	se attempting to influence legisla- ticipate or intervene in any political r distribution of statements) on be-
The name and address in the State initial agent for service of process is:		half of any candidate for public office VII	
This corporation is organized and ope poses within the meaning of IRC Sect	rated exclusively for religious pur-	The property of this corporation is irr purposes and no part of the net inc shall ever inure to the benefit of any d or to the benefit of any private person	ome or assets of this corporation lirector, officer, or member thereof, 1.
VI No substantial part of the activities o carrying on propaganda, or otherwis tion, and the corporation shall not part campaign (including the publishing or half of any candidate for public office.  VII	e attempting to influence legisla- ticipate or intervene in any political distribution of statements) on be-	Upon the dissolution or winding up maining after payment, or provision f ties of this corporation shall be distribu or corporation which is organized and purposes and which has established Section 501(c)(3).	of the corporation, its assets re- or payment, of all debts and liabili- ited to a nonprofit fund, foundation, d operated exclusively for
The property of this corporation is i purposes and no part of the net inco		DATE	
shall ever inure to the benefit of any di or to the benefit of any private person	irector, officer, or member thereof,	-	(Signature of Incorporator)
VIII			(Type name of Incorporator)
Upon the dissolution or winding up maining after payment, or provision for ties of this corporation shall be distributed or corporation which is organized and purposes and which has established Section 501(c)(3).	or payment, of all debts and liabili- ted to a nonprofit fund, foundation, I operated exclusively for religious	Sample Articles C (nonprofit M To be used by organizations seeking other than 23701d, 23701f, or 23701 ARTICLES OF INCO (CORPORATION)	exemption under an R&TC Section u. See General Information I, 6.  DRPORATION OF
DATE	(Signature of Incorporator)	The name of this corporation is	•
_	(Signature of incorporator)		
	(Type name of Incorporator)	This corporation is a nonprofit mutual the Nonprofit Mutual Benefit Corpora poration is to engage in any lawful act	tion Law. The purpose of this cor-
Sample Articles B (nonprofit PUBLIC To be used by organizations other that tions, seeking exemption under R&TC Information I, 1); Section 23701f (see Section 23701u (see General Informa	n exclusively religious organiza- S Section 23701d (see General General Information I, 2); or	may be organized under such law. III The specific purpose of this corporati	ion is to
ARTICLES OF INCO (CORPORATION	RPORATION OF	IV The name and address in the State initial agent for service of process is:	of California of this corporation's
The name of this corporation is	·		· ·
This corporation is a nonprofit public ganized for the private gain of any persprofit Public Benefit Corporation Law charitable) purposes.	son. It is organized under the Non-	Notwithstanding any of the above stathis corporation shall not, except to any activities or exercise any powers specific purpose of this corporation.	an insubstantial degree, engage in
III The specific purpose of this corporati	on is to	DATE	(Signature of Incorporator)
	·	-	(Type name of Incorporator)

### Sample D

### Unincorporated Association Creating Document R&TC Section 23701d

The creating document must contain:

- 1. The name of the organization.
- 2. The specific and primary purpose of the organization.
- 3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.

The following is acceptable:

This organization is a nonprofit public benefit organization and is not organized for the private gain of any person.

4. A political limitation clause. The following is acceptable:

No substantial part of the activities of this organization shall consist of carrying on propaganda or otherwise attempting to influence legislation, and the organization shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

5. A dedication clause. The following is acceptable:

The property of this organization is irrevocably dedicated to charitable purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer, or private person.

6. A dissolution clause. The following is acceptable:

Upon the dissolution or winding up of the organization, its assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation, or corporation, which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under IRC Section 501(c)(3).

### Sample E

Unincorporated Association Creating Document R&TC Section 23701f

The creating document must contain:

- 1. The name of the organization.
- 2. The specific and primary purpose of the organization.
- 3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit therefrom.

The following is acceptable:

This organization is a nonprofit public benefit organization and is not organized for the private gain of any person.

4. A dedication clause. The following is acceptable:

The property of this organization is irrevocably dedicated to social welfare purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer, or private person.

5. A dissolution clause. The following is acceptable:

Upon the dissolution or winding up of the organization, its assets remaining after payment, or provision for payment, of all debts and liabilities of this organization shall be distributed to a nonprofit fund, foundation, or corporation, which is organized and operated exclusively for social welfare purposes and which has established its tax-exempt status under IRC Section 501(c)(4).

### Sample F

Unincorporated Association Creating Document All Others

The creating document must contain:

- 1. The name of the organization.
- 2. The specific and primary purpose of the organization.
- 3. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit from the organization. The following is suggested:

The organization does not contemplate pecuniary gain or profit to the members thereof and is organized for nonprofit purposes.

4. A limitation clause. The following is acceptable:

Notwithstanding any of the above statements of purposes and powers, this organization shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this organization.

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CALIFORNIA	FORM

# **Exemption Application**

DATE

3500

Every organization filing an application for exemption from California corporation franchise or income tax must furnish the information and data specified and pay the required \$25 application fee. If the organization fails to comply with these requirements, the application will be denied. California Revenue and Taxation Code (R&TC) Section 19565 provides that this application, together with any supporting documents, shall be open to public inspection if the exemption is granted. Upon the organization's request, public disclosure of such documents may be withheld if the disclosure would adversely affect the organization or national defense.

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ress (nı	ımbe	er an	nd street)	PMB no.		Daytime telephon	e number		_
					1 1		1 1		
, Town,	or Po	ost O	Office		State	ZIP Code			_
ne of rep	rese	ntati	tive to be contacted regarding additional requirements or information			Daytime telephon	number		
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presentat	tive's	mai	iling address (number and street)				PMB no.		
y, Town,	or Do	net O	Tfing.		State	ZIP Code			_
y, 10vv11, v	01 1 0	J31 U	Miles		Otato	ZII Gode			_
									_
-	AL	L a	pplicants must complete item 1 through item 7. Also furnish the information	requested	in item 8 t	through item 25 a	s applicat	ole.	
	1	a	Enter the California R&TC Section under which exemption is claimed. See General	al Informati	on C, Com	parable State and	ederal Co	de Sectio	or
			Primary activity of organization:						_
	2	a	What is the form of the organization? $\ \square$ Incorporated $\ \square$ Unincorporated	association	n 🗆 Trus	st			
			Date organized						
ach eck		b	If incorporated, furnish the following information:						
50K			(1) Date incorporated (3) Date qualified in California						
ney	2		(2) If incorporated in another state, identify the state (A			ion number		_	
er e.	J		Has this organization or its predecessor(s) previously applied for exemption? If "yes," check the appropriate box(es) below and enter either "Granted" or "Der			ata the evenntion	wae		
		IJ	"Granted" or "Denied" after the box(es) checked:	ileu. Also e	siitei tiie u	ate the exemption	was		
			□ California Date □ Federal Date		□ Other :	State	Date		
		C	Enter the R&TC Section number under which the organization previously filed						
			Furnish copies of any determination letters received.			( /			
	4	a	Has the organization filed federal income tax returns? $\ \square$ Yes $\ \square$ No						
_		b	If "yes," state type of returns and years filed.						
	5	An	nnual accounting period (must end on last day of the month)						_
	6	а	Is this a new organization? If "no," attach a statement indicating the name of the	ne predeces	ssor(s), the	e period during wh	ich	Yes	s
			it was in existence, the reasons for its termination, and the R&TC Section num	ber under v	which it pr	eviously filed with	the FTB .		_
		b	Is this a membership organization? If "yes," attach a statement that fully explain	ns the qual	lifications 1	for members, the	differe nt		
			classes of membership, the number of members in each class, and the voting	-					_
		C	Has the organization made, or are there plans to make, any distribution of its ${\mathfrak p}$		•				
			If "yes," attach a detailed statement						-
		d	Will any of the incorporators share any facilities with the organization? If "yes,						-
		е	Will any property be rented, purchased, or transferred in any way from any of explanation			-			
		f	Will any promoter, incorporator, founder, or member be employed by the organ						_
		•	including duties, responsibilities, qualifications, and compensation		-	•			
		q	Will any member of the board of directors be compensated for services other						٦
		J	officer, and/or employee? If "yes," furnish the name(s) of the director(s), and the						
			the names of the other directors, indicating their blood or marriage relationshi	,	. ,				
e sure	to	inc	clude the \$25 application fee. Make the check or money order pa			•	•	t send	
			O calendar days for processing.	,		iun boui			
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TITLE

SIGNATURE OF OFFICER OR REPRESENTATIVE

#### 7 TO ENSURE THAT THE FTB WILL PROCESS YOUR EXEMPTION APPLICATION, ATTACH THE FOLLOWING INFORMATION TO YOUR APPLICATION.

- a A copy of the creating document. The type of document to be submitted depends upon the way in which the organization was created. If the organization is:
  - A California corporation, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments.
  - A foreign corporation that is qualified through the SOS in California, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments from the state or country in which incorporated.
  - An unincorporated association, submit either: a copy of the constitution, articles of association, bylaws, or other document that contains the language required as shown in the samples on page 6 AND which is signed by the board of directors or other governing body.
  - A trust, submit a copy of the trust document and any subsequent modifications to it.
- **b** A copy of the bylaws, proposed bylaws, or other code of regulations.
- c Financial documents. The documents to be provided depend upon whether the organization has been operating or has not yet started to operate. If the organization has:
  - Been operating, furnish complete statements of receipts and expenditures, assets and liabilities for each accounting period that it has been in existence
    and for which exemption is requested. See the Receipts and Expense Statement on Side 6. Do not send bank statements or monthly reports. However,
    bank statements or monthly reports should be retained as support for items on the income and expense statement.
  - Not yet started to operate, furnish a proposed budget showing the sources of income and areas of expenditures for the first year of operation. The
    budget is required before the FTB will process the application and should be based upon the most reasonable expectations. Refer to the Receipts and
    Expense Statement on Side 6.
- d A statement describing the specific purposes for which the organization was formed. A general nonprofit purpose statement will not be acceptable.
- e A statement describing in detail the programs and activities that the organization presently conducts or will conduct and how it will accomplish its specific purposes.
- f A statement describing in detail each type or source of funding, each fund-raising activity, and each business enterprise the organization has engaged in or plans to engage in either alone or with other parties (accompanied by copies of all agreements, if any, for the conduct of each fund-raising activity or business enterprise).
- g A statement that fully explains any discontinued specific activities that the organization engaged in or sponsored. Give dates of commencement and termination and the reasons for discontinuance. (Omit if this is a new organization.)
- h A copy of each lease, if any, in which the organization is the lessee or lessor of property (real, personal, gas, oil, or mineral), or in which an interest is owned under such lease, together with copies of all agreements with other parties for development of the property.
- i Samples of any literature that the organization sells or distributes and samples of any organizational advertising.

Each item listed below refers to a separate California Revenue and Taxation Code (R&TC) Section. Select the appropriate section under which your organization claims exemption and provide the requested information.

8 R&TC Section 23701a – Labor, agricultural, or horticultural organization: Submit an explanation of any services to be performed for members. Cooperative organizations applying for exemption under R&TC Section 23701a must submit a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).

#### 9 R&TC Section 23701b - Fraternal beneficiary societies, etc.:

- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.
- **b** If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.
- d Attach a statement describing the types of benefits (life, sick, accident, or other benefits) paid, or to be paid, to members.

## 10 R&TC Section 23701c -Cemetery company or corporation chartered solely for burial purposes:

- a Attach these statements and/or documents:
  - (1) Complete copy of the sales contract or other document involved in the organization's acquisition of cemetery property.
  - (2) Complete copy of any contract designating an agent to sell the cemetery plots.
  - (3) Name(s) of officer(s) and director(s) of your organization from the date of incorporation to the present date, and the period for which each held office.
  - (4) Appraised value of cemetery property as of the date acquired (the appraisal should be obtained from sources other than the parties in interest).

1			ection 23701d — Religious, charitable, scientific, literary, or educational organization: Attach a statement explaining answers in item 11a through item 11d.	Yes	No
	(	orga	the organization received, or does it expect to receive, 10% or more of its assets from any organization or group of affiliated nizations (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family p (brother or sister whether whole or half blood, spouse, ancestor, or lineal descendant)?		
	(	oppo	e organization now, has it ever been, or does it plan to be engaged in carrying on propaganda, or otherwise advocating or sing pending or proposed legislation (this includes dissemination of such information to the general public while esenting the organization)?		
			the organization participated in, or does it plan to participate or intervene in, any political campaign (including the publishing or ibuting of statements) on behalf of, or in opposition to, any candidate for public office?		
			the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power ock in any corporation?		
	e I	lf cla	iming exemption as a church, attach a statement including the information requested in item (1) through item (8) below:		
	(	(1)	Has a permanent place of worship been established? At what address? Who is the legal owner of this property? Describe the physical charactery your church buildings. Explain to what extent these buildings are used for purposes other than religious worship.	teristic	cs of
	(	(2)	Does the organization have a regular congregation or conduct religious services on a regular basis? How many usually attend the regular worservices? Attach samples of worship service programs and newspaper announcements of your activities. Where and how often are religious services held?	rship	
	(	(3)	Furnish information regarding the religious background and formal religious training of the religious leaders. Furnish a copy of each religious	leade	r's

- certificate of ordination. (4) What amount of the annual gross income will be received from incorporators, ministers, officers, directors, or their families?
- (5) What amount of the organization's proposed expenditures will be used for the personal living expenses of the individuals mentioned in item (4) above?
- (6) How many hours per week will the religious or spiritual leader(s) devote to organizational activities? Will this person(s) engage in employment unrelated to the activities of the organization? If so, indicate the number of hours per week and describe the employment activity.
- (7) List all the officers, directors, trustees, etc., of the organization and describe their qualifications for such office. Are any of the officers or directors related by blood or marriage? If "yes," explain.
- (8) Will any founder, member, or officer:
  - (a) Take a vow of poverty?
  - Transfer personal assets to this organization, like a home, automobile, furnishings, business, or recreational assets, etc., that will be made available for the personal use of the donor(s)?
  - Assign or donate to the organization income that will be used in part or whole to pay the donor(s) as salary, stipend, or living allowance (such as food, medical expenses, clothing, insurance, etc.)?
- 12 R&TC Section 23701e Business league, chamber of commerce, etc.: Has the organization performed, or does it plan to perform, particular services for members, shareholders, or others, such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise, or other similar undertakings? 🗌 Yes 🗋 No If "Yes," attach a detailed statement, including income realized and expenses incurred in such activities. If engaged in advertising, attach samples of material.
- 13 R&TC Section 23701f -Civic leagues, social welfare organizations, and local associations of employees:
  - a If you are applying as a civic league or social welfare organization, you must attach a statement explaining how you will promote the common good or welfare of an entire community.
  - If you are applying as a local association of employees, attach a statement giving the names and addresses of employers that have employees who are eligible for membership in the association. If an employer has employees (who are eligible for membership) located in more than one

	plant or office, give the address of each plant or office.		
14	R&TC Section 23701g -Social and recreational organization:	14	
	<b>a</b> Has the organization solicited, or does it plan to solicit, public patronage of the facilities by advertisement or otherwise? If "yes," attach sample copies of such advertisements or other solicitations	Yes	No
	b Are nonmembers, other than bona fide guests of members, permitted, or will they be permitted, to use the club facilities or participate in or attend any functions or activities conducted by the organization? If "yes," attach a statement describing the functions or activities in which nonmembers have participated or will participate, or to which they have been or will be admitted. If nonmembers have participated in or have been admitted to any functions or activities, state the amount received from nonmembers. Provide a schedule in the statement detailing the expenses attributable to such nonmembers, the expenses attributable to such functions, and the disposition made of net profits, if any, derived from the functions		
	c Has the organization rented or leased, or does it plan to rent or lease, any part of the club's property to others? If "yes," a ttach a statement indicating the reason for such action, or proposed action, and the amount received, or to be received. Also attach copies of the rental agreements or leases		
	d Has the organization derived or will it derive any income from nonmembers not explained above? If "yes," explain in detail		
	<b>e</b> Furnish a statement separating the member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation.		
1	f Enter the total number of club members: If there are different classes of membership, attach a statement explaining the dues and of each class.	privil	leges
	g Provide copies of:		

- House rules;
- (2) All other documents used in considering or granting memberships, including agreements or contracts, if any; and
- (3) Copies of corporate resolutions demonstrating adoption of policy or change of policy regarding membership or use of facilities.

### 15 R&TC Section 23701h -Title holding corporation:

Attach a statement giving the complete names and addresses of organizations for which title to property is held, the number of shares of capital stock held and whether shares of stock have ever been held by persons other than such organizations. If stock was so held, include the years held and the total number of shares of each class of stock.

Note: Section 23701h requires turning over net income to a parent organization periodically. Organizations with members, incorporating as a nonprofit corporation under the California Corporations Code, are precluded from exempt status under Section 23701h. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Organizations seeking exemption under R&TC Section 23701h that have members must incorporate under the for profit provision of the California Corporations Code.

- State whether the annual income (less expenses) is, or will be, turned over to the organization for which title to property is held. Explain what disposition will be made of income that will not be turned over to the organization.
- Attach a copy of an exemption letter (federal or California) for each organization for which property will be held. If property will be held for organization(s) located in California, you must furnish a California exemption letter.
- 16 R&TC Section 23701i -Voluntary employees' beneficiary organization: Furnish a copy of the federal determination letter showing exemption under IRC Section 501(c)(9).

#### 17 R&TC Section 237011 - Fraternal society, etc.:

- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.
- If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.
- 18 R&TC Section 23701n Supplemental unemployment compensation trust: Attach a copy of the supplemental unemployment benefit plan and pertinent

a	greem	ents and a copy of the federal determination letter.
19 R	&TC S	Section 23701t -Homeowners' association:
а	Furr	nish a copy of the recorded Declaration of Covenants, Conditions, and Restrictions.
b	Will □ Y	any of the individual units/lots owned by the organization or its members be occupied for other than personal residential purposes? (es 🔲 No If "Yes", provide the following information:
	(1)	What percentage of the units/lots will be used for nonresidential purposes?
	(2)	If the organization claims exemption as a condominium management association, enter square footage of all units and square footage devoted to residential purposes. All units Residential Residential
	(3)	If the organization claims exemption as a residential real estate management association, enter the local real property zoning for lots within the association. Total number of lots Number of lots zoned residential
	(4)	What percentage of the organization's total gross income will be derived from dues, fees, or assessments from nonresidential members?
C		this organization own, maintain, or operate a mutual water company, well, electrical generating facility, or other utility? $\square$ Yes $\square$ No res," describe in detail and answer these questions:
	(1)	Are the members/shareholders: □ the actual users of the utility or □ simply investors?
	(2)	Is this organization furnishing utilities to (check applicable box(es)): $\square$ residential homes, $\square$ commercial businesses (including agricultural enterprises)? If both, indicate what percent of this organization's total income will be derived from sale of utilities for nonresidential usage
	(3)	How are members/shareholders assessed for utilities usage? Are they assessed equally or on the basis of square footage/acreage?
	(4)	Are meters utilized to determine charges to members/stockholders? $\square$ Yes $\square$ No If 'yes," provide a detailed breakdown on how rates are determined.
d	Will	any of the units/lots be rented by a person, or series of persons, for periods of less than 30 days that, when added together, equal more than half of the ociation's taxable year? 🗆 Yes 🗀 No If "Yes," what percentage of the units/lots are rented in this manner?
е	Wha	at date was the first unit sold, or when will the first unit be available for sale?
f	Wha	at date did the association become active? Provide details of these activities.
g	Whe	en were (will) dues first collected? monthdayyear
20 R	&TC S	Section 23701u –Public facility financial corporation:
а	Atta	ch samples of all certificates of participation or other securities to be issued.
b	Atta	ch copies of all leases, contracts, trust agreements, or other agreements that have been, or will be, entered into by this corporation.
21 R	&TC S	Section 23701v –Mobile home park acquisition association:
а		all members of the organization owners of manufactured homes or mobile home tenants of the mobile home park? $\square$ Yes $\square$ No io," explain the circumstances under which other individuals can become members of the organization.
b	Des	cribe the mobile home park in which owner/tenant members reside.
C	Are	all lots within the park rented or leased to mobile home or manufactured home owners? $\square$ Yes $\square$ No If "No," explain.
d	Doe	s the rent paid by each owner include rental for the lot occupied by the mobile home or manufactured home? 🗆 Yes 🗀 No If "No," explain.
е		the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members de? 🗆 Yes 🖂 No If 'yes,'' describe in detail the other activities and indicate the percentage of total operations represented by such activi ties.

22	R&	rTC Section 23701w –War veteran's organization:
	То	be completed by a post or organization of past or present members of the Armed Forces of the United States.
		What is the total membership of your post or organization?
	b	How many of your members are present or former members of the Armed Forces of the United States?
		How many members are cadets (include students in college, university, or armed services academies)? How many are spouses, widows, or widowers of cadets, past, or present members of the Armed Forces of the United States?
	d	Do you have a membership category other than the ones set out above? $\Box$ Yes $\Box$ No If "Yes," please explain in detail and enter the number of members in this category.
	To	be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.
	е	Are you affiliated with and organized according to the bylaws, and regulations formulated by such an exempt post or organization? $\Box$ Yes $\Box$ No
	f	How many members do you have?
	g	How many members are past or present members of the Armed Forces of the United States, or have spouses or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States (enter total)?
	h	Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship?   Yes No If "No," explain in detail.
23	R&	rTC Section 23701x -Title holding organization:
	а	Attach a statement giving the complete names and addresses of organizations or trusts for which title to property is being held, and the number of shares o capital stock held by each entity.
	b	State whether the annual income (less expenses) is, or will be, turned over to the organizations for which title to property is held. Explain what disposition will be made of the income that is not or, will not be, turned over to the organizations.
	C	Furnish a copy of a federal determination letter for each organization or trust for which property is, or will be, held.
	d	For those organizations of trust for which property is, or will be, held and which do not have a federal determination letter, provide detailed information to show that each shareholder is:
		(1) A governmental plan described in IRC Section 414(d); or
		(2) The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.
	е	State the total number of stockholders or beneficiaries.
	f	Describe in detail each class of stock or beneficial interest.
		<b>Note:</b> R&TC Section 23701x requires turning over net income to specified parent organizations periodically. Organizations with members incorporating as a nonprofit corporation under the California Corporations Code are precluded from exempt status under that section. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.
		Organizations seeking exemption under R&TC Section 23701x that have members must incorporate under the for profit provision of the California Corporations Code.
24	R&	rTC Section 23701y -Credit Unions:
	а	Provide a copy of your license to operate a credit union.
	b	What is the total number of members of your organization?
25	R&	rTC Section 23701z –Self-Insurance pools for charitable organizations:
	а	Provide a list of names, California corporation numbers, and federal employer identification numbers (FEINs) for all participants in the pool.
	b	Describe in detail the activities of each participating corporation.
	C	Furnish a copy of the latest federal determination letter showing exemption under IRC Section 501 for each participating corporation.
	d	Describe in detail all insurance services to be provided to members of the pool

# **Receipts and Expense Statement**

Complete information is required to adequately respond to Item 7c on Side 2. The statement below represents the basic financial details necessary to complete your request for exemption. You may substitute your own receipts and expenditure statement, or statements, but the details **must** be complete as indicated in this statement. Failure to provide complete financial information can result in denial of the exemption application.

- For each year exempt status is requested, provide the financial information represented in the statement below.
- If you have had financial activities for less than one year, provide a financial statement for the period of activities, and a projected budget for the entire first year.
- If you have had no financial activity, provide a proposed budget for the entire first year of operations. The proposed budget should be based on your most reasonable expectations.

## Calendar or Fiscal Year Ending

DESCRIPTO	0	3 preceding years for each year in				
<u>RECEIPTS</u>	Current year		existence		Total	
Gifts						
Grants						
Contributions received						
Fund raising						
Membership income						
Nonmembership income (for R&TC Section 23701g)						
Membership dues and assessments (for R&TC Section 23701t)						
Other business income						
Gross investment income						
Gross royalty income						
Gross rental income						
Gross receipts from admissions						
Gross receipts from commissions						
Gross receipts from sale of merchandise						
Gross receipts from services provided						
Gross receipts from furnishing of facilities						
Gain or loss from sale of capital assets						
Other income (attach sheet itemizing each type)						
TOTAL RECEIPTS						
EXPENSES						
Fund raising						
Contributions, gifts, grants, and similar amounts paid						
Disbursements to or for member benefit						
Compensation of officers						
Compensation of directors						
Compensation of trustees						
Rental income						
Other salaries and wages						
Occupancy (rents)						
Other (including all operational and administrative						
expenses – attach sheet)						
TOTAL RECEIPTS						
Excess of receipts over expenses					<u> </u>	

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CALIFORNIA	FORM

# **Exemption Application**

DATE

3500

Every organization filing an application for exemption from California corporation franchise or income tax must furnish the information and data specified and pay the required \$25 application fee. If the organization fails to comply with these requirements, the application will be denied. California Revenue and Taxation Code (R&TC) Section 19565 provides that this application, together with any supporting documents, shall be open to public inspection if the exemption is granted. Upon the organization's request, public disclosure of such documents may be withheld if the disclosure would adversely affect the organization or national defense.

	,		and organization or matterial acronics.				
Name of o	ganiz	atio	on as shown in your organization's articles or declaration of trust			Federal employer identification nun	nber (FEIN)
Address (r	umbe	r an	id street)	PMB no.		Daytime telephone number	
City, Town,	or Do	ot C	Office		State	ZIP Code	
Gity, TOWII,	01 PC	)St (	JIIICE		State	ZIP Gode	
Name of re	prese	ntat	tive to be contacted regarding additional requirements or information			Daytime telephone number	
Representa	tive's	ma	ailing address (number and street)			PMB no.	
							1 1
City, Town,	or Po	st C	Office		State	ZIP Code	
_	Α1		annicente must complete item 1 through item 7. Also furnish the information	requested in	. itam 0 tl	wough itom OF	
			applicants must complete item 1 through item 7. Also furnish the information  Enter the California R&TC Section under which exemption is claimed. See Gene				actions
	'		Primary activity of organization:	iai iiiioiiiialio	ii 0, 00iiiļ	darable State and rederal Gode S	ections
	2		What is the form of the organization?   Incorporated Unincorporated	l association	☐ Trust	•	
	_	_	Date organized			•	
Attach		b	If incorporated, furnish the following information:				
check			(1) Date incorporated (3) Date qualified in Californ	ia			
or money			(2) If incorporated in another state, identify the state	(4) California	corporati	on number	
order	3		Has this organization or its predecessor(s) previously applied for exemption?				
here.		b	If "yes," check the appropriate box(es) below and enter either "Granted" or "De	nied." Also er	nter the da	ite the exemption was	
			"Granted" or "Denied" after the box(es) checked:	_	- ou o		
			☐ California Date ☐ Federal Date				
		C	Enter the R&TC Section number under which the organization previously filed	i with the Fra	nchise iax	( Board (FIB)	—·
	1	2	Furnish copies of any determination letters received.  Has the organization filed federal income tax returns?   Yes   No				
	7		If "yes," state type of returns and years filed.				
	5		nnual accounting period (must end on last day of the month).				
			· · · · · · · · · · · · · · · · · · ·				
	6	а	Is this a new organization? If "no," attach a statement indicating the name of the	the predecess	or(s), the	period during which	Yes No
			it was in existence, the reasons for its termination, and the R&TC Section nur			•	
		b	Is this a membership organization? If "yes," attach a statement that fully explain	•			
			classes of membership, the number of members in each class, and the voting				
		C	Has the organization made, or are there plans to make, any distribution of its				
		ч	If 'yes," attach a detailed statement				
		a e	Will any property be rented, purchased, or transferred in any way from any of				
		U	explanation			• •	
		f	Will any promoter, incorporator, founder, or member be employed by the orga				
			including duties, responsibilities, qualifications, and compensation			•	
		g	Will any member of the board of directors be compensated for services other	than service	s perform	ed as a board member, e.g.,	
			officer, and/or employee? If "yes," furnish the name(s) of the director(s), and				
			the names of the other directors, indicating their blood or marriage relationsh	nip, if any, to	the compe	ensated director(s)	
			clude the \$25 application fee. Make the check or money order p	ayable to t	he Franc	chise Tax Board. Do not se	end
cash. A	llov	9	O calendar days for processing.				
			of perjury, I declare that I have examined this application, including accompanying schedules	and statements	, and to the	best of my knowledge and belief, it i	s
true, co	rrect,	an	d complete.				

SIGNATURE OF OFFICER OR REPRESENTATIVE

350099109

TITLE

#### 7 TO ENSURE THAT THE FTB WILL PROCESS YOUR EXEMPTION APPLICATION, ATTACH THE FOLLOWING INFORMATION TO YOUR APPLICATION.

- a A copy of the creating document. The type of document to be submitted depends upon the way in which the organization was created. If the organization is:
  - A California corporation, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments.
  - A foreign corporation that is qualified through the SOS in California, submit a copy of the endorsed articles of incorporation and all subsequent endorsed amendments from the state or country in which incorporated.
  - An unincorporated association, submit either: a copy of the constitution, articles of association, bylaws, or other document that contains the language required as shown in the samples on page 6 AND which is signed by the board of directors or other governing body.
  - A trust, submit a copy of the trust document and any subsequent modifications to it.
- **b** A copy of the bylaws, proposed bylaws, or other code of regulations.
- c Financial documents. The documents to be provided depend upon whether the organization has been operating or has not yet started to operate. If the organization has:
  - Been operating, furnish complete statements of receipts and expenditures, assets and liabilities for each accounting period that it has been in existence
    and for which exemption is requested. See the Receipts and Expense Statement on Side 6. Do not send bank statements or monthly reports. However,
    bank statements or monthly reports should be retained as support for items on the income and expense statement.
  - Not yet started to operate, furnish a proposed budget showing the sources of income and areas of expenditures for the first year of operation. The
    budget is required before the FTB will process the application and should be based upon the most reasonable expectations. Refer to the Receipts and
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- d A statement describing the specific purposes for which the organization was formed. A general nonprofit purpose statement will not be acceptable.
- e A statement describing in detail the programs and activities that the organization presently conducts or will conduct and how it will accomplish its specific purposes.
- f A statement describing in detail each type or source of funding, each fund-raising activity, and each business enterprise the organization has engaged in or plans to engage in either alone or with other parties (accompanied by copies of all agreements, if any, for the conduct of each fund-raising activity or business enterprise).
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- h A copy of each lease, if any, in which the organization is the lessee or lessor of property (real, personal, gas, oil, or mineral), or in which an interest is owned under such lease, together with copies of all agreements with other parties for development of the property.
- i Samples of any literature that the organization sells or distributes and samples of any organizational advertising.

Each item listed below refers to a separate California Revenue and Taxation Code (R&TC) Section. Select the appropriate section under which your organization claims exemption and provide the requested information.

8 R&TC Section 23701a – Labor, agricultural, or horticultural organization: Submit an explanation of any services to be performed for members. Cooperative organizations applying for exemption under R&TC Section 23701a must submit a copy of the federal exemption letter showing exemption under IRC Section 501(c)(5).

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- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.
- **b** If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- c If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.
- d Attach a statement describing the types of benefits (life, sick, accident, or other benefits) paid, or to be paid, to members.

## 10 R&TC Section 23701c -Cemetery company or corporation chartered solely for burial purposes:

- a Attach these statements and/or documents:
  - (1) Complete copy of the sales contract or other document involved in the organization's acquisition of cemetery property.
  - (2) Complete copy of any contract designating an agent to sell the cemetery plots.
  - (3) Name(s) of officer(s) and director(s) of your organization from the date of incorporation to the present date, and the period for which each held office.
  - (4) Appraised value of cemetery property as of the date acquired (the appraisal should be obtained from sources other than the parties in interest).

1			ection 23701d — Religious, charitable, scientific, literary, or educational organization: Attach a statement explaining answers in item 11a through item 11d.	Yes	No
	(	orga	the organization received, or does it expect to receive, 10% or more of its assets from any organization or group of affiliated nizations (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family p (brother or sister whether whole or half blood, spouse, ancestor, or lineal descendant)?		
	(	oppo	e organization now, has it ever been, or does it plan to be engaged in carrying on propaganda, or otherwise advocating or sing pending or proposed legislation (this includes dissemination of such information to the general public while esenting the organization)?		
		Has the organization participated in, or does it plan to participate or intervene in, any political campaign (including the publishing or distributing of statements) on behalf of, or in opposition to, any candidate for public office?			
			the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power ock in any corporation?		
	e I	If claiming exemption as a church, attach a statement including the information requested in item (1) through item (8) below:			
	(	(1)	Has a permanent place of worship been established? At what address? Who is the legal owner of this property? Describe the physical charactery your church buildings. Explain to what extent these buildings are used for purposes other than religious worship.	teristic	cs of
	(	(2) Does the organization have a regular congregation or conduct religious services on a regular basis? How many usually attend the regular worship services? Attach samples of worship service programs and newspaper announcements of your activities. Where and how often are religious services held?			
	(	(3)	Furnish information regarding the religious background and formal religious training of the religious leaders. Furnish a copy of each religious	leade	r's

- certificate of ordination. (4) What amount of the annual gross income will be received from incorporators, ministers, officers, directors, or their families?
- (5) What amount of the organization's proposed expenditures will be used for the personal living expenses of the individuals mentioned in item (4) above?
- (6) How many hours per week will the religious or spiritual leader(s) devote to organizational activities? Will this person(s) engage in employment unrelated to the activities of the organization? If so, indicate the number of hours per week and describe the employment activity.
- (7) List all the officers, directors, trustees, etc., of the organization and describe their qualifications for such office. Are any of the officers or directors related by blood or marriage? If "yes," explain.
- (8) Will any founder, member, or officer:
  - (a) Take a vow of poverty?
  - Transfer personal assets to this organization, like a home, automobile, furnishings, business, or recreational assets, etc., that will be made available for the personal use of the donor(s)?
  - Assign or donate to the organization income that will be used in part or whole to pay the donor(s) as salary, stipend, or living allowance (such as food, medical expenses, clothing, insurance, etc.)?
- 12 R&TC Section 23701e Business league, chamber of commerce, etc.: Has the organization performed, or does it plan to perform, particular services for members, shareholders, or others, such as furnishing credit reports or collection accounts, inspecting products, conducting advertising, purchasing merchandise, or other similar undertakings? 🗌 Yes 🗋 No If "Yes," attach a detailed statement, including income realized and expenses incurred in such activities. If engaged in advertising, attach samples of material.
- 13 R&TC Section 23701f -Civic leagues, social welfare organizations, and local associations of employees:
  - a If you are applying as a civic league or social welfare organization, you must attach a statement explaining how you will promote the common good or welfare of an entire community.
  - If you are applying as a local association of employees, attach a statement giving the names and addresses of employers that have employees who are eligible for membership in the association. If an employer has employees (who are eligible for membership) located in more than one

	plant or office, give the address of each plant or office.		
14	R&TC Section 23701g -Social and recreational organization:	14	
	<b>a</b> Has the organization solicited, or does it plan to solicit, public patronage of the facilities by advertisement or otherwise? If "yes," attach sample copies of such advertisements or other solicitations	Yes	No
	b Are nonmembers, other than bona fide guests of members, permitted, or will they be permitted, to use the club facilities or participate in or attend any functions or activities conducted by the organization? If "yes," attach a statement describing the functions or activities in which nonmembers have participated or will participate, or to which they have been or will be admitted. If nonmembers have participated in or have been admitted to any functions or activities, state the amount received from nonmembers. Provide a schedule in the statement detailing the expenses attributable to such nonmembers, the expenses attributable to such functions, and the disposition made of net profits, if any, derived from the functions		
	c Has the organization rented or leased, or does it plan to rent or lease, any part of the club's property to others? If "yes," a ttach a statement indicating the reason for such action, or proposed action, and the amount received, or to be received. Also attach copies of the rental agreements or leases		
	d Has the organization derived or will it derive any income from nonmembers not explained above? If "yes," explain in detail		
	<b>e</b> Furnish a statement separating the member and nonmember income for the past three years and a proposed budget separating member and nonmember income for the next period of operation.		
,	f Enter the total number of club members: If there are different classes of membership, attach a statement explaining the dues and of each class.	privil	eges
	g Provide copies of:		

- House rules;
- (2) All other documents used in considering or granting memberships, including agreements or contracts, if any; and
- (3) Copies of corporate resolutions demonstrating adoption of policy or change of policy regarding membership or use of facilities.

### 15 R&TC Section 23701h -Title holding corporation:

Attach a statement giving the complete names and addresses of organizations for which title to property is held, the number of shares of capital stock held and whether shares of stock have ever been held by persons other than such organizations. If stock was so held, include the years held and the total number of shares of each class of stock.

Note: Section 23701h requires turning over net income to a parent organization periodically. Organizations with members, incorporating as a nonprofit corporation under the California Corporations Code, are precluded from exempt status under Section 23701h. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.

Organizations seeking exemption under R&TC Section 23701h that have members must incorporate under the for profit provision of the California Corporations Code.

- State whether the annual income (less expenses) is, or will be, turned over to the organization for which title to property is held. Explain what disposition will be made of income that will not be turned over to the organization.
- Attach a copy of an exemption letter (federal or California) for each organization for which property will be held. If property will be held for organization(s) located in California, you must furnish a California exemption letter.
- 16 R&TC Section 23701i -Voluntary employees' beneficiary organization: Furnish a copy of the federal determination letter showing exemption under IRC Section 501(c)(9).

#### 17 R&TC Section 237011 - Fraternal society, etc.:

- a State whether the organization operates, or plans to operate, under the lodge system or for the exclusive benefit of the members of a lodge system. Operating under the lodge system means carrying on activities under a form of organization that comprises local branches (called lodges, chapters, or the like) that are largely self-governing and chartered by a parent organization.
- If the organization is a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- If the organization is a parent or grand lodge, attach a statement showing the number of subordinate lodges in active operation and whether periodic meetings are actually held.
- 18 R&TC Section 23701n Supplemental unemployment compensation trust: Attach a copy of the supplemental unemployment benefit plan and pertinent

a	greem	ents and a copy of the federal determination letter.				
19 R	&TC S	Section 23701t -Homeowners' association:				
а	Furnish a copy of the recorded Declaration of Covenants, Conditions, and Restrictions.					
b	Will □ Y	any of the individual units/lots owned by the organization or its members be occupied for other than personal residential purposes? (es 🔲 No If "Yes", provide the following information:				
	(1)	What percentage of the units/lots will be used for nonresidential purposes?				
	(2)	If the organization claims exemption as a condominium management association, enter square footage of all units and square footage devoted to residential purposes. All units Residential Residential				
	(3)	If the organization claims exemption as a residential real estate management association, enter the local real property zoning for lots within the association. Total number of lots Number of lots zoned residential				
	(4)	What percentage of the organization's total gross income will be derived from dues, fees, or assessments from nonresidential members?				
C		Will this organization own, maintain, or operate a mutual water company, well, electrical generating facility, or other utility?   Yes  No If "yes," describe in detail and answer these questions:				
	(1)	Are the members/shareholders: □ the actual users of the utility or □ simply investors?				
	(2)	Is this organization furnishing utilities to (check applicable box(es)): $\square$ residential homes, $\square$ commercial businesses (including agricultural enterprises)? If both, indicate what percent of this organization's total income will be derived from sale of utilities for nonresidential usage				
	(3) How are members/shareholders assessed for utilities usage? Are they assessed equally or on the basis of square footage/acreage?					
	(4)	Are meters utilized to determine charges to members/stockholders? $\square$ Yes $\square$ No If "yes," provide a detailed breakdown on how rates are determined.				
d	Will any of the units/lots be rented by a person, or series of persons, for periods of less than 30 days that, when added together, equal more than half of the association's taxable year? 🗆 Yes 🗀 No If "Yes," what percentage of the units/lots are rented in this manner?					
е	Wha	at date was the first unit sold, or when will the first unit be available for sale?				
f	Wha	at date did the association become active? Provide details of these activities.				
	_					
g	Whe	en were (will) dues first collected? monthdayyear				
20 R	&TC S	Section 23701u –Public facility financial corporation:				
а	Atta	ch samples of all certificates of participation or other securities to be issued.				
b						
21 R	&TC S	Section 23701v –Mobile home park acquisition association:				
а	Are all members of the organization owners of manufactured homes or mobile home tenants of the mobile home park?   Yes   No  If "no," explain the circumstances under which other individuals can become members of the organization.					
b	Des	cribe the mobile home park in which owner/tenant members reside.				
C	Are	all lots within the park rented or leased to mobile home or manufactured home owners? $\square$ Yes $\square$ No If "No," explain.				
d	Doe	s the rent paid by each owner include rental for the lot occupied by the mobile home or manufactured home? 🗆 Yes 🗀 No If "No," explain.				
е		the organization carry on activities other than purchasing or preparing to purchase the mobile home park in which members de? 🗆 Yes 🖂 No If 'yes,'' describe in detail the other activities and indicate the percentage of total operations represented by such activi ties.				

22	R&	rTC Section 23701w –War veteran's organization:
	To	be completed by a post or organization of past or present members of the Armed Forces of the United States.
		What is the total membership of your post or organization?
	b	How many of your members are present or former members of the Armed Forces of the United States?
		How many members are cadets (include students in college, university, or armed services academies)? How many are spouses, widows, or widowers of cadets, past, or present members of the Armed Forces of the United States?
	d	Do you have a membership category other than the ones set out above? $\Box$ Yes $\Box$ No If "Yes," please explain in detail and enter the number of members in this category.
	To	be completed by an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.
	е	Are you affiliated with and organized according to the bylaws, and regulations formulated by such an exempt post or organization? $\Box$ Yes $\Box$ No
	f	How many members do you have?
	g	How many members are past or present members of the Armed Forces of the United States, or have spouses or persons related to them within two degrees of blood relationship (grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable) that are past or present members of the Armed Forces of the United States (enter total)?
	h	Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses of members of such a post or organization, or related to members of such a post or organization within two degrees of blood relationship?   Yes No If "No," explain in detail.
23	R&	rTC Section 23701x -Title holding organization:
	а	Attach a statement giving the complete names and addresses of organizations or trusts for which title to property is being held, and the number of shares o capital stock held by each entity.
	b	State whether the annual income (less expenses) is, or will be, turned over to the organizations for which title to property is held. Explain what disposition will be made of the income that is not or, will not be, turned over to the organizations.
	C	Furnish a copy of a federal determination letter for each organization or trust for which property is, or will be, held.
	d	For those organizations of trust for which property is, or will be, held and which do not have a federal determination letter, provide detailed information to show that each shareholder is:
		(1) A governmental plan described in IRC Section 414(d); or
		(2) The United States, any state or political subdivision thereof, or any agency or instrumentality of the foregoing.
	е	State the total number of stockholders or beneficiaries.
	f	Describe in detail each class of stock or beneficial interest.
		<b>Note:</b> R&TC Section 23701x requires turning over net income to specified parent organizations periodically. Organizations with members incorporating as a nonprofit corporation under the California Corporations Code are precluded from exempt status under that section. Section 5410 and Section 7411 of the California Corporations Code prohibit any distribution to members of nonprofit public benefit corporations or nonprofit mutual benefit corporations unless the organization dissolves.
		Organizations seeking exemption under R&TC Section 23701x that have members must incorporate under the for profit provision of the California Corporations Code.
24	R&	rTC Section 23701y -Credit Unions:
	а	Provide a copy of your license to operate a credit union.
	b	What is the total number of members of your organization?
25	R&	rTC Section 23701z –Self-Insurance pools for charitable organizations:
	а	Provide a list of names, California corporation numbers, and federal employer identification numbers (FEINs) for all participants in the pool.
	b	Describe in detail the activities of each participating corporation.
	C	Furnish a copy of the latest federal determination letter showing exemption under IRC Section 501 for each participating corporation.
	d	Describe in detail all insurance services to be provided to members of the pool

# **Receipts and Expense Statement**

Complete information is required to adequately respond to Item 7c on Side 2. The statement below represents the basic financial details necessary to complete your request for exemption. You may substitute your own receipts and expenditure statement, or statements, but the details **must** be complete as indicated in this statement. Failure to provide complete financial information can result in denial of the exemption application.

- For each year exempt status is requested, provide the financial information represented in the statement below.
- If you have had financial activities for less than one year, provide a financial statement for the period of activities, and a projected budget for the entire first year.
- If you have had no financial activity, provide a proposed budget for the entire first year of operations. The proposed budget should be based on your most reasonable expectations.

## Calendar or Fiscal Year Ending

prorinte	3 preceding years for each year in				
<u>RECEIPTS</u>	Current year		existence		Total
Gifts					
Grants					
Contributions received					
Fund raising					
Membership income					
Nonmembership income (for R&TC Section 23701g)					
Membership dues and assessments (for R&TC Section 23701t)					
Other business income					
Gross investment income					
Gross royalty income					
Gross rental income					
Gross receipts from admissions					
Gross receipts from commissions					
Gross receipts from sale of merchandise					
Gross receipts from services provided					
Gross receipts from furnishing of facilities					
Gain or loss from sale of capital assets					
Other income (attach sheet itemizing each type)					
TOTAL RECEIPTS					
EXPENSES					
Fund raising					
Contributions, gifts, grants, and similar amounts paid					
Disbursements to or for member benefit					
Compensation of officers					
Compensation of directors					
Compensation of trustees					
Rental income					
Other salaries and wages					
· · · · · · · · · · · · · · · · · · ·					
Occupancy (rents)					
expenses –attach sheet)					
Excess of receipts over expenses					

# **Procedural Checklist**

Have you:	
	Completed Side 1, including item 1a through item 6g?
	<b>Note:</b> Attach a statement if you need to clarify an answer to any of these questions.
	Included the \$25 application fee?
	Signed the application?
	(The application must be signed by an officer or an authorized representative of the organization. The signature must be the original, not a copy.)
	Included the information and documents requested on Side 2, item 7a through item 7i?
	Completed the appropriate lines for your organization on Side 2, item 8 through Side 5, item 25d?

## Make sure your application is complete.

If you do not complete all applicable parts of form FTB 3500, Exemption Application, or do not provide all required attachments, additional correspondence will be necessary in order to complete the review of your application. This will delay the determination of exempt status or result in denial of the application.

Note: Retain a copy of the completed form FTB 3500 and all attachments for the organization's permanent records.

# **How to Get California Tax Information**

# Automated Toll-Free Phone Service

Automated toll-free phone service can be used to:

- Get recorded answers to many of your questions about California taxes; and
- Order current year California tax forms.

This service is available 24 hours a day, seven days a week in English and Spanish to callers with touch-tone telephones.

To order business entity forms, this service is available from 6 a.m. to 8 p.m., Monday through Friday, except state holidays. All times shown are Pacific Standard Times (P.S.T.)

Have paper and pencil ready to take notes.

Call from within the
United States ...... (800) 338-0505
(toll-free)

Call from outside the
United States ...... (916) 845-6600
(not toll-free)

Follow the recorded instructions and enter the three-digit code when instructed.

#### To Order Forms

Refer to Where to Get Income Tax Forms on this page.

#### To Get Information

If you need an answer to any of the following questions, call (800) 338-0505, select business entities, then general tax information, follow the recorded instructions, and enter the three-digit code when instructed.

### Code - Prefiling Assistance

- 715 -If my actual tax is less than the minimum franchise tax, what figure do I put on line 23 of Form 100?
- 717 –What are the current tax rates for corpora-
- 718 -How do I get an extension of time to file?
- 722 When do I have to file a short-period return?
- 734 –Is my corporation subject to franchise tax or income tax?

### S corporations

- 704 –Is an S corporation subject to the minimum franchise tax?
- 705 –Are S corporations required to file estimate payments?
- 706 -What forms do S corporations file?
- 707 -The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 22 of Form 100S?
- 708 –Where do S corporations make the state tax adjustment on Schedule K-1 (100S)?

  Exempt Organizations
- 709 How do I get tax-exempt status?
- 710 -Does an organization have to file Form 199?
- 735 -How can an exempt organization incorporate without paying corporation fees and costs?
- 736 –I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

### Minimum Tax and Estimate Tax

- 712 -What is the minimum franchise tax?
- 714 -My corporation is not doing business; does it have to pay the minimum franchise tax?
- 716 -When are my estimate payments due?

  Billings and Miscellaneous Notices
- 723 -I received a bill for \$250. What is this for?
- 728 Why was my corporation suspended?
- 729 –Why is my subsidiary getting a request for a return when we file a combined report?

#### Tax Clearance

- 724 -How do I dissolve my corporation?
- 725 What do I have to do to get a tax clearance?
  726 How long will it take to get a tax clearance certificate?
- 727 –My corporation was suspended/forfeited. Can I still get a tax clearance?

#### Miscellaneous

- 700 –Whom do I need to contact to start a business?
- 701 –I need a state ID number for my business. Whom do I contact?
- 702 -Can you send me an employer's tax guide?
- 703 -How do I incorporate?
- 719 -How do I properly identify my corporation when dealing with the Franchise Tax Board?
- 720 -How do I change my corporation name?
- 721 -How do I change my accounting period?
- 737 –Where do I send my payment?
- 738 -What is electronic funds transfer?
- 739 -How do I get a copy of my state corporate tax return?
- 740 –What requirements do I have to report municipal bond interest paid by a state other than California?

## **Letters**

You may write to us to get a written reply to a notice we sent to you. If you write to us, be sure your letter includes the California corporation number, or FEIN, your daytime and evening telephone numbers and a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0540

We will respond to your letter within six to eight weeks. In some cases we may need to call you for additional information. Do not attach correspondence to your tax return unless it relates to an item on the return.

## **Your Rights As A Taxpayer**

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. To order FTB Pub. 4058, see Where to Get Income Tax Forms below.

## Where to Get Income Tax Forms

By Internet – If you have Internet access, you may download, view, and print 1994 through 1999 California tax forms and publications. Go to our website at: www.ftb.ca.gov

**By phone** – Use the Automated Toll-Free Phone Service to order 1999 California tax forms. For prior year tax forms, call our toll-free number listed under General Toll-Free Phone Service.

### California Corporate Tax Forms and Publications

- 817 -California Corporation Tax Forms and Instructions. This booklet contains: Form 100, California Corporation Franchise or Income Tax Return
- 814 -Form 109, California Exempt Organization Business Income Tax Return
- 815 Form 199, Exempt Organization Return

## (Keep this page for future use.)

- 800 –FTB Pub. 1028, Guidelines for Homeowners'
  Associations
- 820 –FTB Pub. 1068, Exempt Organizations Requirements for Filing Returns and Paying Filing Fees
- 801 –FTB Pub. 1075, Exempt Organizations Guide for Political Organizations
- 802 -FTB 3500, Exemption Application
- 832 -FTB 3555A, Request for Tax Clearance Certificate - Exempt Organizations
- 804 –Form 3557, Application for Certificate of Revivor
- 805 –FTB Pub. 1038A, Instructions for Exempt Organizations Requesting a Tax Clearance Certificate

Please allow two weeks to receive your order. If you live outside of California, allow three weeks to receive your order.

In person – Most libraries, post offices, and banks provide free California personal income tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (you may have to pay a nominal fee). Note that employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail - Write to:

TAX FORMS REQUEST UNIT FRANCHISE TAX BOARD PO BOX 307

RANCHO CORDOVA CA 95741-0307

## **General Toll-Free Phone Service**

**Between January 3 – April 17, 2000,** our general toll-free phone service is available:

- Monday -Friday, 6 a.m. until midnight; and
- Saturdays and holidays, 7 a.m. until 4 p.m.

**After April 17, 2000**, our general toll-free phone service is available:

- Monday -Friday, 7 a.m. until 8 p.m.
- Saturday, 7 a.m. until 4 p.m.

The best times to call are before 10 a.m. and after 6 p.m.

From within the United States ... (800) 852-5711 (toll-free)
From outside the United States ... (916) 845-6500 (not toll-free)
For federal tax questions,

call the IRS at ..... (800) 829-1040

Assistance for persons with disabilities

The Franchise Tax Board complies with provisions of the Americans with Disabilities Act (ADA). Persons with hearing or speech impairments call:

From voice phone: .......... (800) 735-2922 (California Relay Service)

From TTY/TDD: . . . . . . . . . . (800) 822-6268 (Direct Line to FTB Customer Service)

For all other assistance or special accommodations, call (800) 852-5711.

### Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/ formularios, llame al número de teléfono (anotado arriba) que le corresponde.

